



**Senate Bill No. 931**

**Public Act No. 09-200**

***AN ACT CONCERNING THE SALES TAX LIABILITY OF ASPHALT MANUFACTURERS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective from passage*) (a) (1) For purposes of subparagraph (A) of subdivision (3) and subdivision (18) of section 12-412 of the general statutes and section 12-412i of the general statutes, a sale to a purchaser who will be making a finished product referred to in said sections, which sale would otherwise qualify for sales and use tax exemption pursuant to said sections except for the fact that such finished product is used by such purchaser to fulfill a paving contract, shall qualify for such exemption in the same manner as if such purchaser made a sale of such finished product.

(2) Nothing in subdivision (1) of this subsection shall apply the exemption under subdivision (18) of section 12-412 of the general statutes to a sale to a purchaser of materials that become an ingredient or component part of a finished product that is used by such purchaser to fulfill a paving contract.

(b) For purposes of subdivision (34) of section 12-412 of the general statutes, a sale of machinery to a purchaser that would otherwise qualify for sales and use tax exemption pursuant to said section, except

***Senate Bill No. 931***

for the fact that the products being manufactured with the purchased machinery are used by such purchaser to fulfill a paving contract, shall qualify for such exemption in the same manner as if such manufactured products were being sold by the purchaser.

Approved July 8, 2009